

Department of the Treasury - Internal Revenue Service

## Notice of Encumbrances Against or Interests in Property Offered for Sale

**NOTE:** The Internal Revenue Service does not warrant the correctness or completeness of the information listed but provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before *(Date)* December 5, 2012

**As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from (name):**   Taxpayer  

**Some of these encumbrances or interests may be superior to the lien of the United States.**

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Accruing Property Taxes	Accruing current taxes	2012	n/a	City of Perry Treasurer, 203 W Polly St, Perry, MI	09/12/2012
Property Tax Liens	\$3,208.79	04/04/2011	05/18/2011, Shiawassee County, Corunna, MI	Shiawassee County Treasurer, 208 N Shiawassee St, Corunna, MI	09/12/2012
Notice of Federal Tax Lien	\$6,695.34	11/17/2008 06/14/2010	08/02/2010, Shiawassee County, Corunna, MI	Internal Revenue Service, 3100 West Rd, East Lansing, MI	09/12/2012
Notice of Federal Tax Lien	\$36,010.38	02/08/2010, 03/15/2010, 03/29/2010, 04/05/2010, 05/17/2010	06/28/2010, Shiawassee County, Corunna, MI	Internal Revenue Service, 3100 West Rd, East Lansing, MI	09/12/2012
Notice of Federal Tax Lien	\$126,904.95	09/13/2010	10/24/2011, Shiawassee County, Corunna, MI	Internal Revenue Service, 3100 West Rd, East Lansing, MI	09/12/2012
Notice of Federal Tax Lien	\$253,261.36	09/13/2010, 11/22/2010	10/24/2011, Shiawassee County, Corunna, MI	Internal Revenue Service, 3100 West Rd, East Lansing, MI	09/12/2012
Notice of Federal Tax Lien	\$176,128.61	09/13/2010, 11/22/2010, 02/21/2011	10/24/2011, Shiawassee County, Corunna, MI	Internal Revenue Service, 3100 West Rd, East Lansing, MI	09/12/2012
Notice of Federal Tax Lien	\$63,692..20	09/13/2010, 11/22/2010, 05/16/2011	12/16/2011, Shiawassee County, Corunna, MI	Internal Revenue Service, 3100 West Rd, East Lansing, MI	09/12/2012

Name: S. Massel

Date: 11/08/2012

Title: Property Appraisal and Liquidation Specialist

Signature: \_\_\_\_\_